

# **CITY OF CLAREMONT**

Audit Report

## **SPECIAL GAS TAX STREET IMPROVEMENT FUND**

*July 1, 2002, through June 30, 2009*

## **TRAFFIC CONGESTION RELIEF FUND ALLOCATIONS**

*July 1, 2002, through June 30, 2009*



**JOHN CHIANG**  
California State Controller

April 2012



**JOHN CHIANG**  
**California State Controller**

April 27, 2012

The Honorable Sam Pedroza  
Mayor of the City of Claremont  
207 Harvest Avenue  
Claremont, CA 91711

Dear Mayor Pedroza:

The State Controller's Office audited the City of Claremont's Special Gas Tax Street Improvement Fund for the period of July 1, 2002, through June 30, 2009. We also audited the Traffic Congestion Relief Fund (TCRF) allocations recorded in the Federal Gas Tax Fund for the period of July 1, 2002, through June 30, 2009.

Our audit disclosed that the city accounted for and expended its Special Gas Tax Street Improvement Fund and Traffic Congestion Relief allocations recorded in the Federal Gas Tax Fund in compliance with requirements, except that the city understated the fund balance for its TCRF allocations recorded in the Federal Gas Tax Fund by \$151,195 as of June 30, 2009. The city understated the fund balance primarily because it did not meet its TCRF expenditure requirement in fiscal year 2006-07.

If you have any questions, please contact Steven Mar, Chief, Local Government Audits Bureau, at (916) 324-7226.

Sincerely,

*Original signed by*

**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

JVB/sk

cc: Tony Ramos, City Manager  
City of Claremont

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# Audit Report

## Summary

The State Controller's Office audited the City of Claremont's Special Gas Tax Street Improvement Fund for the period of July 1, 2002, through June 30, 2009. We also audited the Traffic Congestion Relief Fund (TCRF) allocations recorded in the Federal Gas Tax Fund for the period of July 1, 2002, through June 30, 2009.

Our audit disclosed that the city accounted for and expended its Special Gas Tax Street Improvement Fund and TCRF allocations recorded in the Federal Gas Tax Fund in compliance with requirements, except that the city understated the fund balance for the TCRF allocations recorded in the Federal Gas Tax Fund.

## Background

The State apportions funds monthly from the highway users tax account in the transportation tax fund to cities and counties for the construction, maintenance, and operation of local streets and roads. The highway users taxes derive from state taxes on the sale of motor vehicle fuels. In accordance with Article XIX of the California Constitution and Streets and Highways Code section 2101, a city must deposit all apportionments of highway users taxes in its Special Gas Tax Street Improvement Fund. A city must expend gas tax funds only for street-related purposes. We conducted our audit of the city's Special Gas Tax Street Improvement Fund under the authority of Government Code section 12410.

Government Code section 14556.5 created a Traffic Congestion Relief Fund in the State Treasury for allocating funds quarterly to cities and counties for street or road maintenance, reconstruction, and storm damage repair. Cities must deposit funds received into the city account designated for the receipt of state funds allocated for transportation purposes. The city recorded its TCRF allocations in the Federal Gas Tax Fund. We conducted our audit of the city's TCRF allocations under the authority of Revenue and Taxation Code section 7104.

## Objective, Scope, and Methodology

Our audit objective was to determine whether the city accounted for and expended the Special Gas Tax Street Improvement Fund and the TCRF allocations recorded in the Federal Gas Tax Fund in compliance with Article XIX of the California Constitution and the Streets and Highways Code. To meet the audit objective, we determined whether the city:

- Properly deposited highway users tax apportionments and other appropriate revenues in the Special Gas Tax Street Improvement Fund;
- Properly deposited TCRF allocations into an account designated for the receipt of state funds allocated for transportation purposes;

- Expended funds exclusively for authorized street-related purposes; and
- Made available unexpended funds for future expenditures.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We did not audit the city's financial statements. We limited our audit scope to planning and performing the audit procedures necessary to obtain reasonable assurance that the city accounted for and expended the Special Gas Tax Street Improvement Fund and the TCRF allocations recorded in the Federal Gas Tax Fund in accordance with the requirements of the Streets and Highways Code and Revenue and Taxation Code section 7104. Accordingly, we examined transactions, on a test basis, to determine whether the city expended funds for street purposes. We considered the city's internal controls only to the extent necessary to plan the audit.

## **Conclusion**

Our audit disclosed that the City of Claremont accounted for and expended its Special Gas Tax Street Improvement Fund—highway users tax allocations—in compliance with Article XIX of the California Constitution and the Streets and Highways Code for the period of July 1, 2002, through June 30, 2009.

Our audit also disclosed that the city accounted for and expended its TCRF allocations recorded in the Federal Gas Tax Fund in compliance with Article XIX of the California Constitution, the Streets and Highways Code, and Revenue and Taxation Code section 7104 for the period of July 1, 2002, through June 30, 2009, except as noted in Schedule 1 and described in the Findings and Recommendations section of this report. The findings require an adjustment of \$151,195 to the city's accounting records.

## **Follow-Up on Prior Audit Findings**

Our prior audit report, issued on July 16, 2004, disclosed no findings.

## **Views of Responsible Official**

We issued a draft audit report on October 6, 2010. Adam Pirrie, Finance Director, responded by letter dated January 26, 2012, disagreeing with the audit results. The city's response is included in this final audit report as an attachment.

## **Restricted Use**

This report is intended for the information and use of the City of Claremont's management and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Original signed by*

JEFFREY V. BROWNFIELD

Chief, Division of Audits

April 27, 2012

**Schedule 1—  
Reconciliation of Fund Balance  
July 1, 2002, through June 30, 2009**

	Special Gas Tax Street Improvement Fund <sup>1</sup>	Traffic Congestion Relief Fund Allocations <sup>2</sup>
Beginning fund balance per city	\$ 2,275,338	\$ —
Revenues	<u>623,953</u>	<u>316,196</u>
Total funds available	2,899,291	316,196
Expenditures	<u>(1,034,506)</u>	<u>—</u>
Ending fund balance per city	<u>1,864,785</u>	<u>316,196</u>
SCO adjustments: <sup>3</sup>		
Finding 1—TCRF expenditure requirement not met	—	(151,195)
Finding 2—Ineligible TCRF expenditures	<u>—</u>	<u>151,195</u>
Total SCO adjustments	<u>—</u>	<u>—</u>
Ending fund balance per audit	<u><u>\$ 1,864,785</u></u>	<u><u>\$ 316,196</u></u>

<sup>1</sup> The city receives apportionments from the state highway users tax account, pursuant to Streets and Highways Code sections 2105, 2106, 2107, and 2107.5. The basis of the apportionments for sections 2105, 2106, and 2107 varies, but the money may be used for any street purpose. Streets and Highways Code section 2107.5 restricts apportionments to administration and engineering expenditures, except for cities with populations of fewer than 10,000 inhabitants. Those cities may use the funds for rights-of-way and for the construction of street systems.

<sup>2</sup> Government Code section 14556.5 created a Traffic Congestion Relief Fund (TCRF) in the State Treasury for allocating funds quarterly to cities and counties for street and road maintenance, reconstruction, and storm damage repair. The TCRF allocations were recorded in the Federal Gas Tax Fund. The audit period was July 1, 2002, through June 30, 2009.

<sup>3</sup> See the Findings and Recommendations section.

# Findings and Recommendations

## **FINDING 1— TCRF expenditure requirement not met**

The city did not meet the Traffic Congestion Relief Fund (TCRF) expenditure requirement for fiscal year (FY) 2001-02, FY 2002-03, FY 2005-06, and FY 2006-07 as required by Revenue and Taxation Code section 7104. This code section requires a city to expend its TCRF allocations within the fiscal year following the fiscal year in which allocations were made. In addition, the code indicates that funds not expended within that period shall be returned to the Controller. Our audit found that the city expended the aforementioned allocations after the mandated time periods.

The allocations not spent within the mandatory periods total \$557,973 (\$34,400 in FY 2001-02, \$92,095 in FY 2002-03, \$163,337 in FY 2005-06, and \$268,141 in FY 2006-07).

### Recommendation

The city must return the TCRF allocations, in the amount of \$557,973, to the State Controller's Office, Division of Accounting and Reporting, ATTN: Bill Byall, P.O. Box 942850, Sacramento, CA 94250-5872.

### City's Response

The State Controller's Office performed an audit of the City of Claremont's Special Gas Tax Street Improvement Fund for the period of July 1, 2008 through June 30, 2009, and the Traffic Congestion Relief Fund (TCRF) allocations recorded in the Federal Gas Tax Fund for the period of July 1, 2002 through June 30, 2009. The findings of this audit reported the following:

1. The City understated the fund balance for the TCRF allocations recorded in the Federal Gas Tax Fund by \$557,973 as of June 30, 2009.
2. The City understated the fund balance primarily because it did not meet its TCRF expenditure requirement in fiscal years (FY) 2001-02, FY 2002-03, FY 2005-06, and FY 2006-07.

My staff has determined that the findings noted above resulted from errors in the accounting for TCRF funds. Had these funds been accounted for correctly, eligible TCRF expenditures in the amount of \$406,778 would have been charged against the appropriate accounts. The City acknowledges that \$151,195 in TCRF funds were not expended according to TCRF guidelines during the years in question.

You have previously received copies of invoices and demands supporting the \$406,778 in eligible expenditures. Attached to this letter is a breakdown illustrating the expenditures that apply to the allocations received by the City of Claremont (Attachment A), along with a copy of the journal entry proposed to correct fund balances for the incorrectly charged expenditures for the years in question (Attachment B). You have previously received copies of invoices and demands supporting the \$406,778 in eligible expenditures.



Per your request, I have also attached copies of the pages from the City's Capital Improvement Program Budget showing the funding sources for the Shenandoah/Calabrian Pine Tree Mitigation and the Oberlin Avenue Street Improvements projects. These documents show that these projects were funded by the City's General Fund.

I respectfully request that the audit report be amended to reflect the City of Claremont's compliance with TCRF expenditure requirements for FY 2001-02, FY 2002-03, and FY 2005-06, and that the report reflect an unspent allocation for FY 2006-07 of \$151,195.

Having made the necessary corrections, please also confirm that reimbursement in the amount of \$151,195 to the TCRF should be made to the State Controller's Office.

#### SCO's Comment

After reviewing the response to our draft report and additional documentation provided by the city, we conclude that the city made accounting errors. Correction of an accounting error may be made after the error is discovered. Our subsequent review confirms that the city did have sufficient expenditures to apply against the TCRF allocations for FY 2001-02, FY 2002-03, and FY 2005-06. In addition, we verified, and the city acknowledges, that only \$116,946 of the \$268,141 TCRF allocation received for FY 2006-07 was expended, leaving an unexpended balance of \$151,195. The result is that the original finding of \$557,973 is reduced to \$151,195. The revised amount that the city must reimburse the State Controller's Office is \$151,195.

#### **FINDING 2— Ineligible TCRF expenditures**

The city did not meet its expenditure requirement during FY 2001-02, FY 2002-03, FY 2005-06, and FY 2006-07 as noted in Finding 1. Consequently, the expenditure of these funds, totaling \$557,973, was not eligible to be funded with TCRF allocations.

#### Recommendation

The city must reimburse the TCRF by \$557,973 to eliminate the ineligible expenditures.

#### City's Response

The State Controller's Office performed an audit of the City of Claremont's Special Gas Tax Street Improvement Fund for the period of July 1, 2008 through June 30, 2009, and the Traffic Congestion Relief Fund (TCRF) allocations recorded in the Federal Gas Tax Fund for the period of July 1, 2002 through June 30, 2009. The findings of this audit reported the following:

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I respectfully request that the audit report be amended to reflect the City of Claremont's compliance with TCRF expenditure requirements for FY 2001-02, FY 2002-03 and FY 2005-06, and that the report reflect an unspent allocation for FY 2006-07 of \$151,195.

Having made the necessary corrections, please also confirm that reimbursement in the amount of \$151,195 to the TCRF should be made to the State Controller's Office.

#### SCO's Comment

Please see SCO's Comment under Finding 1. As a result of additional documentation provided by the city, this finding also has been reduced from \$557,973 to \$151,195. The city should reimburse the TCRF for ineligible expenditures.

**Attachment—  
City's Response to  
Draft Audit Report**

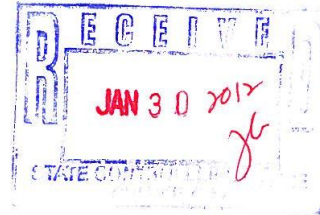
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**CITY OF CLAREMONT**

Financial Services Department

City Hall  
207 Harvard Avenue  
P.O. Box 880  
Claremont, CA 91711-0880  
Phone (909) 399-5346  
Fax (909) 399-5366  
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January 26, 2012

Si Lau, Auditor  
State Controller's Office  
Division of Audits  
600 Corporate Pointe, Suite 1000  
Culver City, CA 90230

Dear Mr. Lau:

**Special Gas Tax Street Improvement Fund  
and Traffic Congestion Relief Fund Audit**

The State Controller's Office performed an audit of the City of Claremont's Special Gas Tax Street Improvement Fund for the period of July 1, 2008 through June 30, 2009, and the Traffic Congestion Relief Fund (TCRF) allocations recorded in the Federal Gas Tax Fund for the period of July 1, 2002 through June 30, 2009. The findings of this audit reported the following:

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Having made the necessary corrections, please also confirm that reimbursement in the amount of \$151,195 to the TCRF should be made to the State Controller's Office.

Sincerely,

A handwritten signature in blue ink, appearing to read "Adam Pirrie".

Adam Pirrie  
Finance Director

Attachments

c: Tony Ramos, City Manager  
Craig Bradshaw, City Engineer

## Attachment A

FY 2001-02 (To be expended by 6/30/03) - \$34,400			
FY	Check #	Vendor	Description
2002-03	156883	Pavement Coatings Company	Residential Street Resurfacing
			Account #
			121-6097-6136
			Total
			35,275.68
FY 2002-03 (To be expended by 6/30/04) - \$92,095			
FY	Check #	Vendor	Description
2002-03	157229	Pavement Coatings Company	Residential Street Resurfacing
			Account #
			121-6097-6136
			Total
			138,697.18
FY 2005-06 (To be expended by 6/30/07) - \$163,337			
FY	Check #	Vendor	Description
2005-06	174391	G.M. Sager Construction	Asphalt Construction
2005-06	174391	G.M. Sager Construction	Asphalt Construction
2005-06	174502	Traffic Operations Inc.	Street Striping
2005-06	174826	Dye & Browning Construction	Shenandoah Mitigation Project (Asphalt)
2005-06	174847	G.M. Sager Construction	Manhole Repair
2005-06	174991	Traffic Operations Inc.	Reflective Pavement Markers
2005-06	174991	Traffic Operations Inc.	Street Striping
2005-06	175215	Traffic Operations Inc.	Street Striping
2005-06	175215	Traffic Operations Inc.	Street Striping
2005-06	175862	G.M. Sager Construction	Asphalt Skin Patching
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	176097	G.M. Sager Construction	Asphalt Construction
2005-06	176097	G.M. Sager Construction	Asphalt Construction
2005-06	176476	Traffic Operations Inc.	Street Striping
2005-06	176589	G.M. Sager Construction	Asphalt Construction
2005-06	177196	G.M. Sager Construction	Asphalt Construction
			Account #
			121-6097-6172
			Total
			138,697.18
FY 2005-06 (To be expended by 6/30/07) - \$163,337			
FY	Check #	Vendor	Description
2005-06	174391	G.M. Sager Construction	Asphalt Construction
2005-06	174391	G.M. Sager Construction	Asphalt Construction
2005-06	174502	Traffic Operations Inc.	Street Striping
2005-06	174826	Dye & Browning Construction	Shenandoah Mitigation Project (Asphalt)
2005-06	174847	G.M. Sager Construction	Manhole Repair
2005-06	174991	Traffic Operations Inc.	Reflective Pavement Markers
2005-06	174991	Traffic Operations Inc.	Street Striping
2005-06	175215	Traffic Operations Inc.	Street Striping
2005-06	175215	Traffic Operations Inc.	Street Striping
2005-06	175862	G.M. Sager Construction	Asphalt Skin Patching
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	176097	G.M. Sager Construction	Asphalt Construction
2005-06	176097	G.M. Sager Construction	Asphalt Construction
2005-06	176476	Traffic Operations Inc.	Street Striping
2005-06	176589	G.M. Sager Construction	Asphalt Construction
2005-06	177196	G.M. Sager Construction	Asphalt Construction
			Account #
			121-6097-6172
			Total
			138,697.18
FY 2005-06 (To be expended by 6/30/07) - \$163,337			
FY	Check #	Vendor	Description
2005-06	174391	G.M. Sager Construction	Asphalt Construction
2005-06	174391	G.M. Sager Construction	Asphalt Construction
2005-06	174502	Traffic Operations Inc.	Street Striping
2005-06	174826	Dye & Browning Construction	Shenandoah Mitigation Project (Asphalt)
2005-06	174847	G.M. Sager Construction	Manhole Repair
2005-06	174991	Traffic Operations Inc.	Reflective Pavement Markers
2005-06	174991	Traffic Operations Inc.	Street Striping
2005-06	175215	Traffic Operations Inc.	Street Striping
2005-06	175215	Traffic Operations Inc.	Street Striping
2005-06	175862	G.M. Sager Construction	Asphalt Skin Patching
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	176097	G.M. Sager Construction	Asphalt Construction
2005-06	176097	G.M. Sager Construction	Asphalt Construction
2005-06	176476	Traffic Operations Inc.	Street Striping
2005-06	176589	G.M. Sager Construction	Asphalt Construction
2005-06	177196	G.M. Sager Construction	Asphalt Construction
			Account #
			121-6097-6172
			Total
			138,697.18
FY 2005-06 (To be expended by 6/30/07) - \$163,337			
FY	Check #	Vendor	Description
2005-06	174391	G.M. Sager Construction	Asphalt Construction
2005-06	174391	G.M. Sager Construction	Asphalt Construction
2005-06	174502	Traffic Operations Inc.	Street Striping
2005-06	174826	Dye & Browning Construction	Shenandoah Mitigation Project (Asphalt)
2005-06	174847	G.M. Sager Construction	Manhole Repair
2005-06	174991	Traffic Operations Inc.	Reflective Pavement Markers
2005-06	174991	Traffic Operations Inc.	Street Striping
2005-06	175215	Traffic Operations Inc.	Street Striping
2005-06	175215	Traffic Operations Inc.	Street Striping
2005-06	175862	G.M. Sager Construction	Asphalt Skin Patching
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	175980	Traffic Operations Inc.	Street Striping
2005-06	176097	G.M. Sager Construction	Asphalt Construction
2005-06	176097	G.M. Sager Construction	Asphalt Construction

**CITY OF CLAREMONT**  
**TRAFFIC CONGESTION RELIEF FUND (TCRF)**  
**ELIGIBLE EXPENDITURES**

Attachment A

FY 2005-06 (To be expended by 6/30/07) - \$163,337 (Continued)					Account #	Total
FY	Check #	Vendor	Description			
2005-06	177196	G.M. Sager Construction	Asphalt Construction		121-6097-6172	1,451.50
2005-06	177661	G.M. Sager Construction	Asphalt Construction		121-6097-6172	7,530.50
2005-06	177770	Traffic Operations Inc.	Street Striping		110-4328-2301	628.74
2005-06	177881	G.M. Sager Construction	Asphalt Construction		121-6094-6172	1,468.00
2005-06	177881	G.M. Sager Construction	Asphalt Construction		121-6094-6172	12,061.00
2005-06	177881	G.M. Sager Construction	Asphalt Construction		121-6094-6172	3,189.00
2005-06	178103	G.M. Sager Construction	Asphalt Construction		121-6094-6172	1,654.40
2005-06	178813	G.M. Sager Construction	Asphalt Construction		121-6094-6172	2,541.50
2005-06	178813	G.M. Sager Construction	Asphalt Construction		121-6094-6172	2,079.50
2005-06	178813	G.M. Sager Construction	Asphalt Construction		121-6094-6172	17,574.60
2005-06	179709	Traffic Operations Inc.	Street Striping		110-4328-2301	7,369.01
2005-06	180298	G.M. Sager Construction	Asphalt Construction		110-2036-2301	1,253.80
2005-06	180298	G.M. Sager Construction	Asphalt Construction		121-6094-6172	3,357.00
2005-06	180695	Traffic Operations Inc.	Reflective Pavement Markers		110-4328-2301	75.00
2006-07	181259	G.M. Sager Construction	Sinkhole Repair		110-2036-2301	4,094.77
2006-07	181259	G.M. Sager Construction	Asphalt/Concrete		110-2036-2301	2,267.10
2006-07	181259	G.M. Sager Construction	Asphalt/Concrete		110-2036-2301	14,148.72
2006-07	182455	G.M. Sager Construction	Asphalt Construction		110-2036-2301	554.50
2006-07	182455	G.M. Sager Construction	Asphalt Construction		110-2036-2301	552.50
2006-07	183048	Traffic Operations Inc.	Street Striping		121-6094-6102	4,247.64
2006-07	183171	G.M. Sager Construction	Asphalt Construction		110-2036-2301	8,931.53
2006-07	183171	G.M. Sager Construction	Asphalt Construction		121-6094-6172	1,128.20
2006-07	183171	G.M. Sager Construction	Asphalt Construction		121-6094-6172	2,505.00
2006-07	183723	Traffic Operations Inc.	Street Striping		121-6094-6102	2,432.81
					<b>Total</b>	<b>163,337.00</b>
					<b>Unexpended/(Overexpended) Amount</b>	<b>-</b>

**CITY OF CLAREMONT**  
**TRAFFIC CONGESTION RELIEF FUND (TCRF)**  
**ELIGIBLE EXPENDITURES**

Attachment A

**FY 2006-07 (To be expended by 6/30/08) - \$268,141**

<b>FY</b>	<b>Check #</b>	<b>Vendor</b>	<b>Description</b>	<b>Account #</b>	<b>Total</b>
2006-07	183723	Traffic Operations Inc.	Street Striping	121-6094-6102	2,773.33
2006-07	184400	G.M. Sager Construction	Asphalt Construction	110-2036-2301	552.50
2006-07	184629	G.M. Sager Construction	Asphalt Construction	121-6094-6172	5,237.00
2006-07	184743	Traffic Operations Inc.	Street Striping	110-4328-2301	4,155.69
2006-07	184975	Traffic Operations Inc.	Street Striping	110-4328-2301	2,217.00
2006-07	185594	G.M. Sager Construction	Asphalt Construction	121-6094-6172	1,242.00
2006-07	185594	G.M. Sager Construction	Asphalt Construction	121-6094-6172	552.50
2006-07	185738	Traffic Operations Inc.	Street Striping	110-2036-2301	917.08
2006-07	185738	Traffic Operations Inc.	Street Striping	110-2036-2301	1,350.41
2006-07	185738	Traffic Operations Inc.	Street Striping	110-4328-2301	201.60
2007-08	186223	Traffic Operations Inc.	Street Striping	110-4328-2301	136.80
2007-08	186609	Laird Construction	Oberlin Street Improvements (Asphalt)	140-6094-6144	24,016.25
2007-08	186788	G.M. Sager Construction	Asphalt Construction	121-6094-6172	3,107.70
2007-08	186788	G.M. Sager Construction	Asphalt Construction	121-6094-6172	3,294.65
2007-08	186895	Traffic Operations Inc.	Street Striping	110-4328-2301	302.57
2007-08	186895	Traffic Operations Inc.	Street Striping	110-4328-2301	1,348.07
2007-08	186895	Traffic Operations Inc.	Street Striping	110-4328-2301	7,105.55
2007-08	187057	Laird Construction	Oberlin Street Improvements (Asphalt)	140-6094-6144	794.65
2007-08	187761	Traffic Operations Inc.	Street Striping	110-4328-2301	174.20
2007-08	187761	Traffic Operations Inc.	Street Striping	311-6096-6565	214.00
2007-08	187761	Traffic Operations Inc.	Street Striping	311-6096-6565	52.14
2007-08	189037	Traffic Operations Inc.	Street Striping	110-4328-2301	6,326.01
2007-08	189337	G.M. Sager Construction	Asphalt Construction	121-6094-6172	12,017.10
2007-08	189452	Traffic Operations Inc.	Street Striping	110-2036-2301	617.40
2007-08	189674	Traffic Operations Inc.	Street Striping	110-2036-2301	976.21
2007-08	189879	Traffic Operations Inc.	Street Striping	110-2036-2301	530.06
2007-08	190344	Traffic Operations Inc.	Street Striping	110-4328-2301	573.54
2007-08	190475	G.M. Sager Construction	Asphalt Construction	121-6097-6172	5,849.00
2007-08	190475	G.M. Sager Construction	Asphalt Construction	121-6097-6172	2,816.40
2007-08	190587	Traffic Operations Inc.	Street Striping	110-4328-2301	1,026.40
2007-08	190803	Traffic Operations Inc.	Street Striping	110-2036-2301	850.00
2007-08	191137	G.M. Sager Construction	Asphalt Construction	121-6097-6172	4,200.45



CITY OF CLAREMONT  
TRAFFIC CONGESTION RELIEF FUND (TCRF)  
ELIGIBLE EXPENDITURES

Attachment A

FY 2006-07 (To be expended by 6/30/08) - \$268,141 (Continued)				
FY	Check #	Vendor	Description	Account #
2007-08	191137	G.M. Sager Construction	Asphalt Construction	121-6097-6172
2007-08	191262	Traffic Operations Inc.	Street Striping	110-4328-2301
2007-08	191584	G.M. Sager Construction	Asphalt Construction	121-6097-6172
2007-08	191584	G.M. Sager Construction	Asphalt Construction	121-6097-6172
2007-08	191584	G.M. Sager Construction	Asphalt Construction	121-6097-6172
				<b>Total</b>
				5,253.30
				348.00
				7,520.75
				6,657.50
				1,638.60
				<b>Total</b>
				116,946.41
				<b>Unexpended/(Overexpended) Amount</b>
				151,194.59



Date: 01/31/12  
JV Number: JV 12-07-XXX

## CITY OF CLAREMONT

## JOURNAL VOUCHER

Account Number	Account Description	Debit	Credit
135-301	Fund Balance	126,495.00	
135-101	Cash in Bank		126,495.00
121-101	Cash in Bank	126,495.00	
121-301	Fund Balance		126,495.00
To adjust for an accounting error relating to Prop 42 funds in FY 02/03.			
135-301	Fund Balance	122,474.23	
135-101	Cash in Bank		122,474.23
110-101	Cash in Bank	21,481.27	
110-301	Fund Balance		21,481.27
121-101	Cash in Bank	80,346.46	
121-301	Fund Balance		80,346.46
140-101	Cash in Bank	20,646.50	
140-301	Fund Balance		20,646.50
To adjust for an accounting error relating to Prop 42 funds in FY 05/06.			
135-301	Fund Balance	60,061.88	
135-101	Cash in Bank		60,061.88
110-101	Cash in Bank	39,943.40	
110-301	Fund Balance		39,943.40
121-101	Cash in Bank	20,118.48	
121-301	Fund Balance		20,118.48
To adjust for an accounting error relating to Prop 42 funds in FY 06/07.			

**CITY OF CLAREMONT**

<u>Account Number</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
135-301	Fund Balance	97,747.30	
135-101	Cash in Bank		97,747.30
110-101	Cash in Bank	20,314.81	
110-301	Fund Balance		20,314.81
121-101	Cash in Bank	52,355.45	
121-301	Fund Balance		52,355.45
140-101	Cash in Bank	24,810.90	
140-301	Fund Balance		24,810.90
311-101	Cash in Bank	266.14	
311-302	Fund Balance		266.14
To adjust for an accounting error relating to Prop 42 funds in FY 07/08.			
	Totals	813,556.82	813,556.82

To adjust for an accounting error relating to Prop 42 funds in various fiscal years.	
Entered	Requestor Christa Shelley
Date	Approved AP
	Date: 1-26-12

**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, CA 94250-5874**

**<http://www.sco.ca.gov>**